



# State of Wisconsin

## 2009 - 2010 LEGISLATURE

LRB-1211/P3

JK:wlj:jf

*1 stays*

DOA:.....Lillethun, BB0278 - Internal Revenue Code update

FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

*in 1-30-09*

*Gen*

*D-N*

*Do Not*

1 AN ACT...; relating to: the budget.

### *Analysis by the Legislative Reference Bureau*

#### TAXATION

##### INCOME TAXATION

This bill adopts, for state income and franchise tax purposes, certain changes made in the Internal Revenue Code by the following federal laws:

1. Public Law 109-432, the Tax Relief and Health Care Act of 2006.
2. Public Law 110-28, the U.S. Troop Readiness, Veteran's Care, Katrina Recovery, and Iraq Accountability Appropriations Act of 2007.
3. Public Law 110-141, Victims of Events at Virginia Polytechnic Institute and State University Act of 2007.
4. Public Law 110-142, Mortgage Forgiveness Debt Relief Act of 2007.
5. Public Law 110-166, Tax Increase Prevention Act of 2007.
6. Public Law 110-172, Tax Technical Corrections Act of 2007.
7. Public Law 110-234, Food, Conservation, and Energy Act of 2008.
8. Public Law 110-245, Heroes Earnings Assistance and Relief Act of 2008.
9. Public Law 110-289, Housing Assistance Tax Act of 2008.
10. Public Law 110-317, Hubbard Act.
11. Public Law 110-343, Emergency Economic Stabilization Act of 2008.
12. Public Law 110-351, Fostering Connections to Success and Increasing Adoptions Act of 2008.
13. Public Law 110-458, Worker, Retiree, and Employer Recovery Act of 2008.

*INSERT  
A*

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1           **SECTION 1.** 71.01 (6) (n) of the statutes is repealed.

2           **SECTION 2.** 71.01 (6) (o) of the statutes is amended to read:

3           **71.01 (6) (o)** For taxable years that begin after December 31, 1999, and before

4           January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear

5           decommissioning trust or reserve funds, "Internal Revenue Code" means the federal

6           Internal Revenue Code as amended to December 31, 1999, excluding sections 103,

7           104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

8           (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

9           104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and

10          165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,

11          P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301

12          (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,

13          P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,

14          excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections

15          306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections

16          101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7,

17          P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,

18          1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201

19          (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.

1       109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
2       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
3       excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
4       indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
5       101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
6       102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
7       102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
8       13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
9       104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
10      (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
11      105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
12      106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
13      excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
14      107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
15      107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
16      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
17      108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
18      108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
19      of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
20      1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,  
21      excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
22      (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844

23      of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.  
24      110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L.  
25      110-458. The Internal Revenue Code applies for Wisconsin purposes at the same

time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,

1       211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
2       109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
3       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
4       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
5       109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
6       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
7       excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for  
8       Wisconsin purposes at the same time as for federal purposes.

9           **SECTION 3.** 71.01 (6) (p) of the statutes is amended to read:

10          71.01 **(6)** (p) For taxable years that begin after December 31, 2002, and before  
11       January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear  
12       decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
13       Internal Revenue Code as amended to December 31, 2002, excluding sections 103,  
14       104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
15       (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
16       104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
17       431 of P.L. 107-16, and sections 101 and 301 (a) of P.L. 107-147, and as amended by  
18       P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
19       excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
20       108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
21       316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
22       242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
23       P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
24       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
25       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.

1       109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
2       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
3       excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
4       indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
5       101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
6       102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
7       102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
8       13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
9       104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
10      (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
11      105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
12      106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
13      excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
14      107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
15      107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
16      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
17      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
18      excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
19      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
20      108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
21      1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
22      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
23      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections

24      811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
25      8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,

1       and P.L. 110-458. The Internal Revenue Code applies for Wisconsin purposes at the  
2       same time as for federal purposes. Amendments to the federal Internal Revenue  
3       Code enacted after December 31, 2002, do not apply to this paragraph with respect  
4       to taxable years beginning after December 31, 2002, and before January 1, 2004,  
5       except that changes to the Internal Revenue Code made by P.L. 108-27, excluding  
6       sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
7       108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
8       108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
9       108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
10      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
11      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
12      of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
13      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
14      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
15      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
16      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly  
17      affect the provisions applicable to this subchapter made by P.L. 108-27, excluding  
18      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
19      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
20      108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
21      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
22      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
23      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
24      of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
25      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.

1       109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
2       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
3       11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes  
4       at the same time as for federal purposes.

5           **SECTION 4.** 71.01 (6) (q) of the statutes is amended to read:

6       71.01 (6) (q) For taxable years that begin after December 31, 2003, and before  
7       January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear  
8       decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
9       Internal Revenue Code as amended to December 31, 2003, excluding sections 103,  
10      104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
11      (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
12      104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
13      431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
14      202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and  
15      as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
16      308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
17      211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
18      108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
19      1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding  
20      section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
21      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
22      109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
23      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
24      excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
25      indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.

1       101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
2       102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
3       102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
4       13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
5       104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
6       (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
7       105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
8       106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
9       excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
10      107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
11      107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
12      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
13      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
14      excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
15      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
16      108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
17      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
18      109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
19      sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
20      (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811  
21      and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
22      of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and  
23      P.L. 110-458. The Internal Revenue Code applies for Wisconsin purposes at the same  
24      time as for federal purposes. Amendments to the federal Internal Revenue Code  
25      enacted after December 31, 2003, do not apply to this paragraph with respect to

1 taxable years beginning after December 31, 2003, and before January 1, 2005,  
2 except that changes to the Internal Revenue Code made by P.L. 108-203, P.L.  
3 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
4 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
5 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
6 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
7 and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
8 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
9 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280,  
10 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,  
11 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and  
12 (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly affect the  
13 provisions applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L.  
14 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
15 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
16 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding  
17 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
18 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
19 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
20 (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding  
21 sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221,  
22 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of  
23 P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for  
24 federal purposes.

25 **SECTION 5.** 71.01 (6) (r) of the statutes is amended to read:

1           **71.01 (6) (r)** For taxable years that begin after December 31, 2004, and before  
2 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear  
3 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
4 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,  
5 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
8 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
9 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
10 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336,  
11 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L.  
12 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
13 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
14 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
15 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
16 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
17 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
18 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
19 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
20 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
21 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected  
22 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,  
23 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding  
24 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
25 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

1 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,  
2 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
3 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
4 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
5 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
6 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
7 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
8 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
9 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
10 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
11 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
12 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
13 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
14 and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
15 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
16 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding  
17 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
18 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding  
19 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
20 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections  
21 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e),  
22 and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue Code applies for  
23 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
24 federal Internal Revenue Code enacted after December 31, 2004, do not apply to this  
25 paragraph with respect to taxable years beginning after December 31, 2004, and

1 before January 1, 2006, except that changes to the Internal Revenue Code made by  
2 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
3 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
4 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
5 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
6 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
7 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
8 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
9 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
10 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
11 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that  
12 indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L.  
13 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
15 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
16 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
17 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
18 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
19 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
20 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
21 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
22 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin  
23 purposes at the same time as for federal purposes.

24 **SECTION 6.** 71.01 (6) (s) of the statutes is amended to read:

1           71.01 (6) (s) For taxable years that begin after December 31, 2005, and before  
2 January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear  
3 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
4 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,  
5 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
8 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
9 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
10 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
11 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
12 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
13 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates  
14 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as  
15 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
16 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
17 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
18 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
19 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
20 P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and  
21 P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
22 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,  
23 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

1       104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
2       1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
3       105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
4       106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
5       P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
6       107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
7       107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
8       106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201  
9       of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
10      308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
11      211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
12      108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
13      1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding  
14      section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
15      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
16      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding  
17      sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
18      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding  
19      sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
20      305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections  
21      8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172,  
22      excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal  
23      Revenue Code applies for Wisconsin purposes at the same time as for federal  
24      purposes. Amendments to the federal Internal Revenue Code enacted after  
25      December 31, 2005, do not apply to this paragraph with respect to taxable years

beginning after December 31, 2005, and before January 1, 2007, except that changes to the Internal Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 7.** 71.01 (6) (t) of the statutes is amended to read:

71.01 (6) (t) For taxable years that begin after December 31, 2006, and before January 1, 2008, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,

1 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
2 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
3 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
4 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
5 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
6 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
7 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and  
8 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
9 305, 307, 401, 404, 417, and 425 of P.L. 109-432, and as amended by P.L. 110-28,  
10 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
11 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
12 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
13 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
14 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections  
15 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,  
16 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N  
17 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of  
18 P.L. 110-343, and P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L.  
19 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
20 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and  
21 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
23 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections  
24 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
25 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.

1       106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
2       P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
3       107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
4       of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
5       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
6       excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
7       excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
8       excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
9       108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
10      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
11      109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
12      section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
13      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
14      109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
15      109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
16      109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
17      123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
18      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
19      P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
20      110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
21      110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
22      excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections  
23      109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,  
24      312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N  
25      (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of

1       P.L. 110-343, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin  
2       purposes at the same time as for federal purposes. Amendments to the federal  
3       Internal Revenue Code enacted after December 31, 2006, do not apply to this  
4       paragraph with respect to taxable years beginning after December 31, 2006, and  
5       before January 1, 2008, except that changes to the Internal Revenue Code made by  
6       P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
7       110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and  
8       (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and  
9       (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L.  
10      110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding  
11      sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305,  
12      311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section  
13      1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division  
14      C of P.L. 110-343, and P.L. 110-458, and changes that indirectly affect the provisions  
15      applicable to this subchapter made by P.L. 110-28, excluding sections 8212, 8221,  
16      8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.  
17      110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding  
18      sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding  
19      sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082  
20      of P.L. 110-289, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and  
21      308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b),  
22      505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,  
23      702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458,  
24      apply for Wisconsin purposes at the same time as for federal purposes.

25      → **SECTION 8.** 71.01 (6) (u) of the statutes is created to read:

Insert X

*and before  
January 1, 2009*

- 1        71.01 (6) (u) For taxable years that begin after December 31, 2007, for natural  
2        persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
3        reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code  
4        as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.  
5        102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6        sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
7        4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
8        431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
9        202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
10      (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
11      of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
12      1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
13      of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
14      (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
15      109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,  
16      120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
17      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, and section 11 (b),  
18      (e), and (g) of P.L. 110-172, and as amended by P.L. 110-234, excluding sections  
19      15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections  
20      110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.  
21      110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,  
22      and 308 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable  
23      years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)  
24      (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,  
25      708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and

1 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
3 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
4 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
5 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
6 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
7 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
8 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
9 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
10 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
11 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
12 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
13 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
14 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
15 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
16 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
17 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
18 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
19 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
20 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
21 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
22 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding  
23 section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112,  
24 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425  
25 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.

1 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172, excluding  
2 section 11 (b), (e), and (g) of P.L. 110-172. The Internal Revenue Code applies for  
3 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
4 federal Internal Revenue Code enacted after December 31, 2007, do not apply to this  
5 paragraph with respect to taxable years beginning after December 31, 2007, except  
6 that changes to the Internal Revenue Code made by P.L. 110-234, excluding sections  
7 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections  
8 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.  
9 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,  
10 and 308 of division B, and sections 202, 203 as it relates to taxable years beginning  
11 in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates  
12 to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
13 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and changes that  
14 indirectly affect the provisions applicable to this subchapter made by 110-234,  
15 excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245,  
16 excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081  
17 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201,  
18 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202, 203 as it  
19 relates to taxable years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and  
20 (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,  
21 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L.  
22 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

23 SECTION 9. 71.22 (4) (n) of the statutes is repealed.

24 SECTION 10. 71.22 (4) (o) of the statutes is amended to read:

TMB/JL  
-08-22

1           **71.22 (4) (o)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
3 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue  
4 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
6 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
7 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.  
8 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,  
9 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of  
10 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
11 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
12 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
13 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
14 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,  
15 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
16 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
17 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
18 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
19 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
20 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected in the  
21 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647  
22 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
23 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
24 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
25 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections

1       13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
2       103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
3       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
4       105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
5       106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
6       P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
7       107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L.  
8       107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
9       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
10      109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
11      316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
12      242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,  
13      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
14      and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
15      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
16      P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
17      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
18      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue Code  
19      applies for Wisconsin purposes at the same time as for federal purposes.  
20      Amendments to the federal Internal Revenue Code enacted after December 31, 1999,  
21      do not apply to this paragraph with respect to taxable years beginning after  
22      December 31, 1999, and before January 1, 2003, except that changes to the Internal  
23      Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165  
24      of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
25      107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),

1 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
2 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
3 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
4 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
5 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
6 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
7 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
8 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
9 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
10 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
11 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes  
12 that indirectly affect the provisions applicable to this subchapter made by P.L.  
13 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
14 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
15 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.  
16 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
17 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
18 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)  
19 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
20 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections  
21 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
22 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
23 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,  
24 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,  
25 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and

1       (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time  
2       as for federal purposes.

3       **SECTION 11.** 71.22 (4) (p) of the statutes is amended to read:

4       71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
5       (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
6       December 31, 2002, and before January 1, 2004, means the federal Internal Revenue  
7       Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
8       102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
9       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
10      sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
11      sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding  
12      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
13      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
14      108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
15      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
16      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
17      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
18      of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
19      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
20      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
21      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
22      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected in the  
23      provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647  
24      excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
25      of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.

1       101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and  
2       110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections  
3       13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.  
4       103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202  
5       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
6       105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.  
7       106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
8       P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
9       107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.  
10      107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,  
11      excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, excluding section  
12      109 of P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.  
13      108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307, 308, 316, 401, and  
14      403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 211, 242, 244, 336,  
15      337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 109–7, P.L. 109–58,  
16      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
17      and 1351 of P.L. 109–58, P.L. 109–135, excluding sections 101, 105, 201 (a) as it  
18      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, and  
19      P.L. 109–280, excluding sections 811 and 844 of P.L. 109–280, P.L. 110–28, excluding  
20      sections 8212, 8221, 8233, and 8235 of P.L. 110–28, P.L. 110–172, excluding section  
21      11 (b), (e), and (g) of P.L. 110–172, and P.L. 110–458. The Internal Revenue Code  
22      applies for Wisconsin purposes at the same time as for federal purposes.  
23      Amendments to the federal Internal Revenue Code enacted after December 31, 2002,  
24      do not apply to this paragraph with respect to taxable years beginning after  
25      December 31, 2002, and before January 1, 2004, except that changes to the Internal

1 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
2 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding  
3 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding  
4 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding  
5 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
6 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
7 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding  
8 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
9 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
10 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
11 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,  
12 and changes that indirectly affect the provisions applicable to this subchapter made  
13 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
14 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
15 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
16 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
17 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
18 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
19 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
20 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
21 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
22 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
23 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for  
24 Wisconsin purposes at the same time as for federal purposes.

25 **SECTION 12.** 71.22 (4) (q) of the statutes is amended to read:

1           **71.22 (4) (q)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
3 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue  
4 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
7 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16,  
8 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,  
9 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.  
10 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
11 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
12 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
13 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
15 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
16 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
17 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
18 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
19 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected in the  
20 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647  
21 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
22 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
23 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
24 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.

1       103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
2       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
3       105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
4       106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
5       P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
6       107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
7       107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
8       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
9       109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
10      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
11      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
12      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
13      P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
15      109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
16      1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
17      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
18      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
19      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue Code  
20      applies for Wisconsin purposes at the same time as for federal purposes.  
21      Amendments to the federal Internal Revenue Code enacted after December 31, 2003,  
22      do not apply to this paragraph with respect to taxable years beginning after  
23      December 31, 2003, and before January 1, 2005, except that changes to the Internal  
24      Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections  
25      306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections

1       101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
2       108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
3       1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
4       excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
5       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
6       109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
7       109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
8       P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,  
9       and changes that indirectly affect the provisions applicable to this subchapter made  
10      by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316,  
11      401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
12      244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
13      109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
14      1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
15      of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
16      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
17      and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28,  
18      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
19      section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin  
20      purposes at the same time as for federal purposes.

21      **SECTION 13.** 71.22 (4) (r) of the statutes is amended to read:

22      71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
23      (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
24      December 31, 2004, and before January 1, 2006, means the federal Internal Revenue  
25      Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.

1       102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
2       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,  
3       4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section  
4       481 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and  
5       202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403  
6       (a) of P.L. 108–311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
7       910 of P.L. 108–357, and as amended by P.L. 109–7, P.L. 109–58, excluding sections  
8       1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
9       109–58, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding  
10      sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
11      (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,  
12      209, 503, 512, and 513 of P.L. 109–222, P.L. 109–227, and P.L. 109–280, excluding  
13      sections 811 and 844 of P.L. 109–280, P.L. 109–432, excluding sections 101, 104, 108,  
14      109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
15      and 425 of P.L. 109–432, P.L. 110–28, excluding sections 8212, 8221, 8233, and 8235  
16      of P.L. 110–28, P.L. 110–172, excluding section 11 (b), (e), and (g) of P.L. 110–172, and  
17      P.L. 110–458, and as indirectly affected in the provisions applicable to this  
18      subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2)  
19      (u), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008  
20      (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.  
21      101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
22      102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
23      13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
24      104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
25      (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.

1       105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
2       106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
3       excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
4       107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
5       107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
6       202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
7       108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
8       401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
9       244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
10      109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
11      1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
12      of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
13      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
14      P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
15      109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
16      109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
17      209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
18      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
19      section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue  
20      Code applies for Wisconsin purposes at the same time as for federal purposes.  
21      Amendments to the federal Internal Revenue Code enacted after December 31, 2004,  
22      do not apply to this paragraph with respect to taxable years beginning after  
23      December 31, 2004, and before January 1, 2006, except that changes to the Internal  
24      Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
25      1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,

1       excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
2       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
3       109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and  
4       513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844  
5       of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116,  
6       118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
7       109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
8       P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,  
9       and changes that indirectly affect the provisions applicable to this subchapter made  
10      by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324,  
11      1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section  
12      301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
13      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
14      P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
15      109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
16      109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
17      209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
18      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
19      section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin  
20      purposes at the same time as for federal purposes.

21           **SECTION 14.** 71.22 (4) (s) of the statutes is amended to read:

22           71.22 (4) (s) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
23          (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
24          December 31, 2005, and before January 1, 2007, means the federal Internal Revenue  
25          Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.

1       102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
2       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
3       4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
4       431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
5       202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
6       (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
7       of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
8       1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
9       of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
10      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,  
11      excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
12      P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
13      excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
14      303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding  
15      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L.  
16      110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and  
17      as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
18      P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
19      821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
20      101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
21      excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
22      103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
23      103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
24      excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
25      104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.

1       105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
2       162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
3       107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
4       101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
5       107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
6       108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
7       108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
8       108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
9       909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
10      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
11      and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
12      109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
13      105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
14      P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
15      and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
16      844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113,  
17      116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
18      109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
19      P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
20      110-172, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin  
21      purposes at the same time as for federal purposes. Amendments to the federal  
22      Internal Revenue Code enacted after December 31, 2005, do not apply to this  
23      paragraph with respect to taxable years beginning after December 31, 2005, and  
24      before January 1, 2007, except that changes to the Internal Revenue Code made by  
25      P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.

1       109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
2       109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
3       209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
4       excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
5       110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L.  
6       110-458, and changes that indirectly affect the provisions applicable to this  
7       subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513  
8       of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of  
9       P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118,  
10      120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
11      P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
12      110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
13      110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for  
14      federal purposes.

15           **SECTION 15.** 71.22 (4) (t) of the statutes is amended to read:

16           **71.22 (4) (t)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
17       (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
18       December 31, 2006, and before January 1, 2008, means the federal Internal Revenue  
19       Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.  
20       102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
21       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
22       4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
23       431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
24       202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
25       (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910

1 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
2 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
3 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
4 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
5 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and sections 101, 104, 108, 109,  
6 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and  
7 425 of P.L. 109-432, and as amended by P.L. 110-28, excluding sections 8212, 8221,  
8 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.  
9 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding  
10 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding  
11 sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082  
12 of P.L. 110-289, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and  
13 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b),  
14 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,  
15 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and  
16 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
17 P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
18 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
19 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
20 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
21 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
22 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
23 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
24 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
25 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections

1       162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
2       107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
3       101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
4       107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
5       108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
6       108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
7       108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
8       909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
9       excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
10      and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
11      109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
12      105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
13      P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
14      and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
15      844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113,  
16      116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
17      109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
18      P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),  
19      and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to  
20      (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
21      110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L.  
22      110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and  
23      sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as  
24      it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710,  
25      and 711 of division C of P.L. 110-343, and P.L. 110-458. The Internal Revenue Code

1 applies for Wisconsin purposes at the same time as for federal purposes.  
2 Amendments to the federal Internal Revenue Code enacted after December 31, 2006,  
3 do not apply to this paragraph with respect to taxable years beginning after  
4 December 31, 2006, and before January 1, 2008, except that changes to the Internal  
5 Revenue Code made by P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
6 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding  
7 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and  
8 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and  
9 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,  
10 P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B,  
11 and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)  
12 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,  
13 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and changes that  
14 indirectly affect the provisions applicable to this subchapter made by P.L. 110-28,  
15 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
16 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
17 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
18 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
19 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections  
20 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,  
21 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N  
22 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of  
23 P.L. 110-343, and P.L. 110-458, apply for Wisconsin purposes at the same time as for  
24 federal purposes.

25 → **SECTION 16.** 71.22 (4) (u) of the statutes is created to read:

Insert Y

*and before January 1, 2009,*

1           **71.22 (4) (u)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2           (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
3           December 31, 2007, means the federal Internal Revenue Code as amended to  
4           December 31, 2007, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
5           13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
6           1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
7           106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
8           107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
9           108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
10          108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
11          108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
12          1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
13          109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
14          (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
15          109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,  
16          120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
17          sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, and section 11 (b),  
18          (e), and (g) of P.L. 110-172, and as amended by P.L. 110-234, excluding sections  
19          15344 and 15345 (a)(1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections  
20          110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.  
21          110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,  
22          and 308 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable  
23          years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)  
24          (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,  
25          708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and

1 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
2 P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
3 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
4 101-78, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
5 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
6 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
7 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
8 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
9 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
10 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
11 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
12 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
13 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
14 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
15 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
16 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
17 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
18 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
19 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
20 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
21 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
22 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
23 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and  
24 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L.  
25 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,

*and before January 1, 2009,*

1        123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
2        110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
3        P.L. 110-142, P.L. 110-166, and P.L. 110-172, excluding section 11 (b), (e), and (g) of  
4        P.L. 110-172. The Internal Revenue Code applies for Wisconsin purposes at the same  
5        time as for federal purposes. Amendments to the federal Internal Revenue Code  
6        enacted after December 31, 2007, do not apply to this paragraph with respect to  
7        taxable years beginning after December 31, 2007, except that changes to the  
8        Internal Revenue Code made by P.L. 110-234, excluding sections 15344 and 15345  
9        (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of  
10      P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L.  
11      110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of  
12      division B, and sections 202, 203 as it relates to taxable years beginning in 2008, 305,  
13      311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section  
14      1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division  
15      C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and changes that indirectly affect  
16      the provisions applicable to this subchapter made by 110-234, excluding sections  
17      15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections  
18      110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.  
19      110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,  
20      and 308 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable  
21      years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)  
22      (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,  
23      708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, apply  
24      for Wisconsin purposes at the same time as for federal purposes.

25        **SECTION 17.** 71.22 (4m) (L) of the statutes is repealed.

*INSERT  
43-24*

1           **SECTION 18.** 71.22 (4m) (m) of the statutes is amended to read:

2       **71.22 (4m) (m)** For taxable years that begin after December 31, 1999, and  
3 before January 1, 2003, "Internal Revenue Code", for corporations that are subject  
4 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
5 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
6 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
7 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
8 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
9 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
10 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301  
11 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,  
12 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
13 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections  
14 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections  
15 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7,  
16 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
17 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
18 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
19 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
20 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
21 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
22 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
23 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
24 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
25 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),

1       13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
2       104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
3       (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
4       105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
5       106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
6       excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
7       107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
8       107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
9       202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
10      P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
11      P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
12      910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
13      1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
14      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
15      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
16      811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
17      8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
18      and P.L. 110-458. The Internal Revenue Code applies for Wisconsin purposes at the  
19      same time as for federal purposes. Amendments to the Internal Revenue Code  
20      enacted after December 31, 1999, do not apply to this paragraph with respect to  
21      taxable years beginning after December 31, 1999, and before January 1, 2003,  
22      except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.  
23      106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
24      excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
25      107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.

1       107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
2       202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
3       P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
4       P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
5       910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
6       1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
7       109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
8       (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
9       811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
10      8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
11      and P.L. 110-458, and changes that indirectly affect the provisions applicable to this  
12     subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
13     P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
14     107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),  
15     and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
16     108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
17     section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
18     308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
19     211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
20     109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
21     1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
22     (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
23     109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
24     110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,

1       excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for  
2       Wisconsin purposes at the same time as for federal purposes.

3       **SECTION 19.** 71.22 (4m) (n) of the statutes is amended to read:

4       **71.22 (4m) (n)** For taxable years that begin after December 31, 2002, and  
5       before January 1, 2004, "Internal Revenue Code," for corporations that are subject  
6       to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
7       Internal Revenue Code as amended to December 31, 2002, excluding sections 103,  
8       104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
9       (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
10      104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
11      431 of P.L. 107-16, and sections 101 and 301 (a) of P.L. 107-147, and as amended by  
12      P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
13      excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
14      108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
15      316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
16      242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
17      P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
18      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
19      (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
20      109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
21      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
22      excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
23      indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
24      100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
25      101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.

1       102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
2       13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
3       104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
4       (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
5       105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
6       106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
7       excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
8       107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
9       107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
10      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
11      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
12      excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
13      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
14      108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
15      1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
16      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
17      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
18      811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
19      8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
20      and P.L. 110-458. The Internal Revenue Code applies for Wisconsin purposes at the  
21      same time as for federal purposes. Amendments to the Internal Revenue Code  
22      enacted after December 31, 2002, do not apply to this paragraph with respect to  
23      taxable years beginning after December 31, 2002, and before January 1, 2004,  
24      except that changes to the Internal Revenue Code made by P.L. 108-27, excluding  
25      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.

1       108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
2       108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
3       108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
4       909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
5       sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
6       of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
7       section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
8       109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
9       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
10      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly  
11      affect the provisions applicable to this subchapter made by P.L. 108-27, excluding  
12      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
13      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
14      108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
15      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
16      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
17      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
18      of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
19      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
20      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
21      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
22      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes  
23      at the same time as for federal purposes.

24      **SECTION 20.** 71.22 (4m) (o) of the statutes is amended to read:

1           **71.22 (4m) (o)** For taxable years that begin after December 31, 2003, and  
2 before January 1, 2005, "Internal Revenue Code," for corporations that are subject  
3 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
4 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,  
5 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
8 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
9 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and  
10 as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
11 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
12 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
13 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
14 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding  
15 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
16 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
17 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
18 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
19 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
20 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
21 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
22 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
23 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
24 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
25 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605